IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Ing application of: Manning

Serial No.: 09/595,937

Filed: June 16, 2000

For: Method and Apparatus for Merging Accounting Records to

Minimize Overhead

Group Art Unit: 3627

Examiner: Gort, Elaine L.

Attorney Docket No.: 11440RRUS02U

Certificate of Transmission Under 37 C.F.R. § 1.8(a)

I hereby certify this correspondence is being deposited with the United States Postal Service as Express mail in an envelope addressed to the Commissioner for Patent, P.O. Box 1450,

Alexandria, VA 22313-1450 on July 22, 2004.

Ву

Dell Whitton

NOTICE OF APPEAL

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicant hereby appeals to the Board of Patent Appeals and Interferences from the office action dated August 13, 2003 finally rejecting claims 1-18, 43, and 44.

A fee of \$330.00 is believed to be necessary. Please charge this fee to Deposit Account No. 50-3157. No additional fees are believed to be required. In the event that any additional fees are required for the prosecution of this application, please charge the additional fees to Deposit Account No. 50-3157. No extension of time is believed to be necessary. If, however, an extension of time is needed, the extension is requested and the fee for this extension should be charged to Deposit Account No. 50-3157.

Respectfully submitted,

07/26/2004 HALI11 00000036 503157 09595937

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